



## HEARTFLOW, INC.

### WHISTLEBLOWER POLICY AND PROCEDURES

(Adopted on July 17, 2025)

#### 1. Introduction.

Heartflow, Inc. (the “**Company**”) is committed to maintaining the highest standards of business conduct and ethics, as well as full compliance with all applicable government laws, rules and regulations, including but not limited to those related to corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against its stockholders.

Pursuant to its charter, the Audit Committee of the Board of Directors of the Company (the “**Audit Committee**”) is responsible for establishing and overseeing procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

For purposes of this Policy, “**employee**” includes any employee, officer, contractor, subcontractor or agent of the Company or any of its subsidiaries.

#### 2. Concerns Covered by this Policy.

Under this Policy, employees are required to report concerns or other complaints (each, a “**Concern**”) regarding any of the following matters:

- questionable accounting, internal accounting controls and auditing matters, including, without limitation:
  - (a) fraud or deliberate error in the preparation, evaluation, review or audit of the financial statements of the Company or its subsidiaries;
  - (b) fraud or deliberate error in the recording and maintaining of financial records of the Company or its subsidiaries;
  - (c) deficiencies in or noncompliance with the Company’s internal accounting controls;
  - (d) misrepresentation or false statement by or to a senior officer or accountant of the Company or its subsidiaries regarding a matter contained in the Company’s financial records, financial reports or audit reports; or
  - (e) deviation from full and fair reporting of the Company’s consolidated financial condition;
- a violation of any law, rule or regulation applicable to the Company or its subsidiaries, including those related to corporate reporting and disclosure, accounting practices, accounting controls, auditing practices and other matters relating to fraud against the Company’s stockholders;
- a violation of the Company’s Code of Conduct and Ethics;

- other perceived misconduct involving the Company or its subsidiaries, officers or directors; and
- disciplinary action, retaliation or a similar action against employees who, in good faith, report a Concern or other perceived misconduct involving the Company or its subsidiaries, officers or directors.

### **3. Reporting Concerns.**

Employees may report Concerns involving the Company or its subsidiaries, officers or directors promptly in one of the following ways:

- by contacting the Company's Compliance Officer by email at [corporatecompliance@heartflow.com](mailto:corporatecompliance@heartflow.com) or by mail at Heartflow, Inc., Attention: Chief Legal & Compliance Officer, 331 E. Evelyn Avenue, Mountain View, California 94041. Angela Ahmad, the Company's Chief Legal & Compliance Officer, has been designated by the Audit Committee as the Company's Compliance Officer responsible for administering this Policy;
- by contacting the Chairman of the Audit Committee by email at [IR@heartflow.com](mailto:IR@heartflow.com) or [corporatecompliance@heartflow.com](mailto:corporatecompliance@heartflow.com) or by mail at Heartflow, Inc., Attention: Audit Committee Chair, 331 E. Evelyn Avenue, Mountain View, California 94041;
- by calling the Company's ethics hotline at 833-328-1330 (toll-free U.S.). The Company's ethics hotline is operated by an independent, third-party service provider and all Concerns reported using the ethics hotline will be promptly communicated to both the Compliance Officer and the Chairman of the Audit Committee; or
- by using the Company's ethics website:  
<https://www.whistleblowerservices.com/heartflow>

The Company's ethics website is operated by an independent, third-party service provider and all Concerns reported using the ethics website will be promptly communicated to both the Compliance Officer and the chair of the Audit Committee.

An employee may report Concerns under this Policy using any of the options outlined above. It is critical that matters be addressed as soon as possible so that Concerns can be resolved before even more serious issues occur.

At the option of the employee, all Concerns may be reported pursuant to the bulleted procedures above on a confidential, anonymous basis. However, if an employee would like to discuss any matter with the Compliance Officer or the Audit Committee, the employee should indicate this in the submission and include his or her contact information.

When submitting a Concern, including any Concern submitted anonymously, employees should provide sufficient information to allow a full investigation of the matter, including names, dates, places and events that took place and any other relevant information relevant to the reported Concern.

### **4. Treatment of Concerns.**

All Concerns will be reviewed, recorded and processed promptly following their receipt. The Compliance Officer or, if appropriate, the chair of the Audit Committee, in consultation with members of the Audit Committee and the Compliance Officer, as applicable, will determine an appropriate investigation plan with respect to each reported Concern, including whether the

Concern will be investigated by the Audit Committee or by the Compliance Officer. In all cases, each Concern shall be investigated as promptly as reasonably practicable, taking into account the complexities of the allegations raised by the Concern and other relevant circumstances.

The Audit Committee or the Compliance Officer, as the case may be, may in its or his or her sole discretion, retain independent legal, accounting or other advisors as determined necessary or appropriate to assist with the investigation of any Concern. The Audit Committee or the Compliance Officer, as the case may be, may also seek assistance from other employees or members of management who are not the subject of the Concern as determined necessary or appropriate.

The findings and recommended corrective or remedial actions, if any, with respect to the investigation of each Concern shall be documented in writing and, if determined appropriate by the chair of the Audit Committee or the Compliance Officer, discussed at a special meeting of the Audit Committee prior to concluding the investigation. Upon conclusion of the investigation of a Concern, the Audit Committee or the Compliance Officer, as the case may be, will promptly take, or cause to be taken, all final recommended corrective or remedial actions, if any, that are determined to be appropriate.

#### **5. Responding to Concerns.**

Unless an employee cannot be contacted due to the employee's anonymous submission of a Concern, the Compliance Officer or his or her designee shall use all reasonable efforts to notify, or cause to be notified, each employee who submits a Concern (i) within three (3) business days following receipt of a Concern to confirm receipt of the reported Concern and (ii) promptly following conclusion of the investigation of a Concern, to inform the employee of the results of the investigation and the corrective or remedial actions taken, if any; provided, however, that the information provided to the employee may be limited if determined appropriate based on the privacy rights of those involved or other considerations.

#### **6. Reporting of Concerns to Audit Committee and Board of Directors.**

The Compliance Officer will, or will cause such other appropriate person (in consultation with the chair of the Audit Committee, as appropriate) to, present at each regularly scheduled Audit Committee meeting, a summary of all reported Concerns and the status of the investigation and resolution thereof, as applicable. In addition, on at least an annual basis, or more often as may be determined appropriate, the chair of the Audit Committee will oversee a presentation to the Board of Directors regarding this Policy and a review of reported Concerns and the status of the investigation and resolution thereof, as applicable.

#### **7. Recordkeeping.**

The Compliance Officer will maintain, or cause to be maintained, a log of all Concerns, tracking their receipt, investigation and resolution and the response to the person submitting the Concern. Copies of the logs, all Concerns and all other materials and reports relating to the Concern or the investigation or resolution thereof will be maintained and retained for a period of no less than seven (7) years.

## **8. Disciplinary Action and Retaliation Prohibited.**

The Company is committed to providing a workplace conducive to open discussion of its business practices and free from unlawful retaliation. It is the Company's policy to comply with all applicable federal, state and local laws that protect employees against unlawful threats, discrimination, retaliation or discharge as a result of their lawfully reporting information regarding, or their participating in investigations involving, corporate fraud or other violations by the Company or its agents of federal, state or local law, rule, regulation or ordinance or the Company's internal procedures regarding financial reporting or other law.

Specifically, the Company's policy prevents any officer, employee, contractor, subcontractor or agent from being subject to disciplinary or retaliatory action by the Company or any of its employees or agents as a result of:

- disclosing or threatening to disclose an activity, policy or practice to a supervisor, government or law enforcement agency or otherwise pursuant to this Policy, where the employee has a good faith, reasonable cause to believe that the information constitutes a Concern;
- objecting to or refusing to participate in any activity or practice where the employee has a good faith, reasonable cause to believe that the activity or practice constitutes a Concern; or
- providing information, causing information to be provided, filing, causing to be filed, testifying, participating in a proceeding filed or about to be filed or otherwise assisting in an investigation, hearing, inquiry, proceeding or court action regarding any conduct that the employee reasonably believes constitutes a Concern, including any conduct that involves a violation of:
  - (i) state or federal criminal law;
  - (ii) any rule or regulation of the Securities and Exchange Commission;
  - (iii) any provision of federal, state or local law relating to fraud against stockholders, investors, clients, customers, employees, former employees, retirees or pensioners of the employer or any government agency, or
  - (iv) any clear mandate of public policy concerning the public health, safety, welfare or protection of the environment,

where, with respect to investigations, such information or assistance is provided to or the investigation is being conducted by a federal regulatory agency, a member of Congress, any federal, state or local governmental body, any law enforcement official or a person at the Company with supervisory or similar authority over the employee.

However, employees who report Concerns, file reports or provide evidence which they know to be false or without a good faith, reasonable belief in the truth and accuracy of such information will not be protected by the foregoing provision of this Policy and may be subject to disciplinary action, including termination of their employment. In addition, except to the extent required by law, the Company does not intend this Policy to protect employees who violate the confidentiality of any applicable obligations with regard to the Company's trade secrets or other confidential information, including but not limited to any information subject to the attorney-client privilege. Employees considering providing information that may violate

these privileges or reveal Company trade secrets are advised to consult an attorney before doing so.

If any employee believes he or she has been subjected to any action that violates this Policy, he or she may file a complaint with his or her own supervisor or report a Concern pursuant to this Policy. If it is determined that an employee has experienced any improper employment action in violation of this Policy, such employee will be entitled to appropriate corrective action.

**9. Confidentiality.**

The Company will make reasonable efforts to treat all communications under this Policy, including all reported Concerns, in a confidential manner, except (a) as required by law, (b) to the extent necessary to conduct a complete and fair investigation and (c) as appropriate to allow reviews of the Company's operations by its Audit Committee and its independent registered public accounting firm.

**10. Audit Committee Adoption, Oversight and Amendment.**

This Policy was adopted by the Board of Directors. The Audit Committee is responsible for overseeing compliance with this Policy and will, from time to time, review this Policy and consider any revisions, modifications or supplements or amendments, which it determines to be necessary, advisable or otherwise appropriate. This Policy shall not be revised, amended, modified or supplemented other than with the approval of the Audit Committee.